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Analysis of and Improvements of Excise Taxation on Beer in Russia

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ABSTRACT

Excessive consumption of strong spirits in today's Russia continues to generate a number of negative effects. This makes it highly relevant to change consumers' preferences so that they choose low-alcohol drinks, wine and beer. Beer is the most promising drink in terms of its capacity to replace strong alcohol in the structure of consumption. Russia's beer industry needs additional fiscal incentives. The purpose of this study is to analyze the taxation of beer in Russia and propose improvements to beer taxes. The authors proceed from a hypothesis that by improving the system of excise duties on alcoholic drinks in Russia by means of beer excise tax rates that vary based on alcohol content would make it possible to change the price structure of beer of various strengths. That would encourage consumers to shift their preferences in favor of lower-alcohol products. The research method includes the analysis of excise duty revenues in Russia as a percentage of total government revenue as well as the structure and dynamics of excise duty revenues in Russia by type of alcohol. Special attention has been paid to beverages with low alcohol content and beer. A comparative analysis has been conducted of beer tax rates in Russia and the EU. An unconventional market study has been done of beer sales points to get a picture of the beer sales structure by alcohol content.

KEYWORDS

Excise duties; alcoholic drinks; beer; alcohol content of beer; excise tax rate; price of beer; consumer preferences

JEL H20, H30

HIGHLIGHTS

1. The introduction of beer excise tax rates that vary based on alcohol content in Russia will bring down the price of lower-alcohol products and increase the price of higher strength beers
2. Price differentiation depending on alcohol content will encourage consumers to shift their preferences in favor of lower-alcohol beers
3. The proposed mechanism of calculating beer tax is more fair and rational both for brewers and consumers. From the state's perspective, the changes to beer taxes would result in lower tax revenue, but would help preserve public health and reduce healthcare expenditures thanks to a decrease in the consumption of beer with high alcohol content

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Анализ и совершенствование акцизного налогообложения пива в России

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АННОТАЦИЯ

Злоупотребление крепкой алкогольной продукцией в современной России продолжает приводить к формированию ряда негативных последствий. Кардинальное смещение потребительских предпочтений в сторону потребления слабоалкогольной продукции, вина и пива является крайне актуальной задачей. Наиболее перспективным напитком, имеющим шансы заместить потребление крепкого алкоголя, является пиво. Процесс пивоварения в России нуждается в дополнительных фискальных катализаторах. Целью данного исследования является анализ акцизного налогообложения пива в России и разработка предложений по его совершенствованию. Гипотеза исследования состоит в том, что совершенствование акцизного налогообложения алкогольной продукции в России посредством установления специфической ставки акциза на пиво в зависимости от содержания в нем этилового спирта позволит изменить ценовую структуру производства сортов пива, имеющих разную крепость. Это будет способствовать смещению потребительских предпочтений в пользу слабоалкогольных разновидностей пива. Методика исследования включала в себя изучение удельного веса поступлений акцизного налога в структуре доходов консолидированного бюджета России, а также структуры и динамики поступлений акцизов в бюджет Российской Федерации по видам алкогольной продукции. Особое внимание уделено слабоалкогольной продукции и пиву. Проведен сравнительный анализ видов ставок, применяемых при налогообложении алкогольной продукции в России и в странах Европейского Союза. Проведено оригинальное маркетинговое исследование мест реализации пивной продукции с целью получения структуры продаж пива в разрезе его крепости.

КЛЮЧЕВЫЕ СЛОВА

Акцизное налогообложение, алкогольная продукция, пиво, крепость пива, ставки акциза, цена пива, потребительские предпочтения

ОСНОВНЫЕ ПОЛОЖЕНИЯ

1. Введение в России специфической ставки акциза на пиво в зависимости от содержания в нем этилового спирта снизит цену слабоалкогольных сортов и повысит цену крепких сортов пива
2. Дифференциация цены на пиво в зависимости от содержания в нем этилового спирта будет способствовать смещению потребительских предпочтений в пользу слабоалкогольных разновидностей пива

3. Предлагаемый механизм исчисления акциза на пиво является более справедливым и рациональным для потребителей и производителей продукта

4. Изменение акцизного налогообложения пива приведет к снижению поступлений в бюджет, однако будет способствовать сохранению здоровья населения и сокращению расходов государства на здравоохранение за счет снижения потребления крепких сортов пива

1. Introduction

Excise taxes are a foolproof source of revenue for any government. Today, the need to have and levy excise taxes is driven not only by their fiscal role, but also by the goals of the state regulation of economic and social processes [1].

The alcoholic beverages market in Russia has a number of specific features, such as tough control over and government regulation of the production and sale of alcohol, established channels of the production and distribution of counterfeit alcohol, considerable restrictions on the sale of alcohol (a ban on advertising, limitations on the hours when and place where alcoholic beverages can be sold). The biggest problem of the Russian market is a distorted structure of alcohol consumption that is dominated by strong alcoholic drinks (around 60%), vodka above all.

In the past few years, there has been a decrease in the per capita consumption of alcohol and a gradual increase in the consumption levels of lower-alcohol drinks. However, Russian people's preference for strong alcohol is rather hard. Excessive consumption of strong spirits in today's Russia continues to generate a number of negative effects, including higher crime rates, social degradation, deteriorating health, early deaths etc. This makes it highly relevant to change consumers' preferences so that they choose low-alcohol drinks, wines, and beer. This will improve the demographic situation in the country, increase life expectancy and decrease death rates and encourage people to adopt a healthy lifestyle.

Beer is the most promising drink in terms of its capacity to replace strong alcohol in the structure of consumption [2]. A proof of that can be found in the experience of Nordic countries where hard liquors also used to dominate consumer preferences in the mid of the 20th century.

By the end of the century the Scandinavian countries managed to achieve a shift in consumer choice away from strong alcohol and to forge a healthier model of beer consumption. Generally speaking, the findings of the studies indicate a growing trend toward uniform alcohol consumption patterns across the world due to globalization: in southern regions people are now drinking less wine, while in northern countries the consumption of strong alcohol is down. At the same time, beer sales have been steadily growing in all countries [3; 4].

Russia's beer industry needs additional fiscal incentives. As we know, Europe's beer-brewing countries have been conducting a protectionist policy, offering various tax concessions and other benefits to the beer industry. They do not try to fight against the problem of alcoholism by imposing a ban on the consumption or production of alcoholic drinks. The countries use other anti-alcoholism measures [5]. National beer brewing traditions receive development support, beer festivals become a welcome event; the bar drinking culture is promoted. Additionally, pricing methods find a wide application. The introduction of differentiated excise duties on strong alcohol and beer makes it possible to effectively control consumer preferences. Moreover, even if excise duties on all kinds of alcohol increase equally, that leads to a drop in the consumption of strong liquors [6–8].

At present, excise taxes on alcohol vary by country and by type of drink. In the EU, Directive 92/83/EEC и Directive 92/84/EEC stipulate that Member States should apply a single rate per hectoliter of finished product to wine and other fermented beverages (e.g. cider) and to intermediate products, while beer and strong alcoholic drinks should be taxed on the basis of alcoholic volume [9]. A similar approach to al-

cohol taxation is exercised by other OECD member states outside the EU. Mexico and the Netherlands are exceptions to the general practice as beer there is taxed on the per-unit-of-volume basis.

In Russia, wine, sparkling wine and beer are taxed on the per-liter basis, while ethyl alcohol, strong drinks and low-alcohol beverages are taxed at a rate set per liter of pure alcohol. Therefore, the same tax rate (21 RUB per liter of beer in 2018) is applied in Russia to low-alcohol beer and strong beer with an absolute alcohol by volume (ABV) amounting to 8.6%.

The purpose of this study is to analyze the taxation of beer in Russia and propose improvements to beer taxes.

Hypothesis for research. By improving the system of excise duties on alcoholic drinks in Russia by means of beer excise tax rates that vary based on alcohol content should make it possible to change the price structure of beer of various strengths. That should encourage consumers to shift their preferences in favor of lower-alcohol products.

2. Literature review

Excise taxes on certain goods, including alcoholic drinks, are charged with the purpose of either restricting or controlling their consumption and in order to compensate for the external costs of consumption. Babor and Becker showed that alcohol is not an ordinary product as its consumption generates negative externalities such as antisocial behavior, growing crime rates, public health risks, and consequently results in higher public spending on healthcare [10; 11].

There is a sufficient number of studies that prove the importance of pricing regulation of alcohol products by means of excise taxes. For example, Seim argued that alcoholic drinks should be the focus of close attention of the state that seeks to regulate liquor production and consumption by making alcohol less accessible, as well as by implementing price-boosting policies [12]. Taxation is one of the tools for such regulation. By levying excise taxes, the government, on the one hand, seeks to reduce alcohol consumption and to mini-

mize damage caused by such consumption, to change the structure of such consumption by shifting demand from strong drinks to low-alcohol beverages with lower health risks. On the other hand, excise taxes on liquor are an effective way of earning additional revenues for the public purse that could be spent on rectifying the consequences of the consumption of harmful food products and on healthcare. The findings of a large corpus of studies show that a growth in alcohol prices driven by higher excise taxes leads to a considerable drop in alcohol sales and a reduction in problems associated with alcohol consumption [13–15]. Razvodovsky et al. prove that pricing regulation is an effective tool for the government's alcohol policy for mitigating problems associated with alcohol consumption [16–18].

Some studies argue that the production and sale of alcohol should be closely watched by the state. Alcohol consumption has both positive and negative impacts on the economy and the social sphere. On the positive side, alcohol satisfies people's needs and its production is a source of new jobs both in the industry itself and in related sectors. At the same time, heavy drinking can cause a higher rate of health problems, including alcoholism cirrhosis leads, coronary artery disease, and mortality from malicious damage, road accidents, accidental poisoning and other undiagnosed causes aggravated by alcohol. Alcohol abuse destroys families, leads to orphanhood, homicides, and suicides and require additional public expenditures on the provision of medical aid [19]. These factors have a negative effect on the economy.

There is a wealth of studies substantiating various aspects of the state regulation of alcohol production and consumption. On the one hand, the state takes various measures to decrease alcohol consumption. On the other hand, it seeks to increase public revenue. Striking a balance between the two goals requires an effective government policy in the field of alcohol production and sale. The state anti-alcohol policy is based on measures that are supposed to make alcohol less

affordable and accessible. That means making it more expensive by means of taxation and limiting physical access to it by reducing the number of points of sale, imposing limitations on the hours when it can be sold and raising the legal drinking age [20].

Some authors analyze the implications of exercising various policies of government control over the production and sale of alcoholic drinks [21]. There are several forms of government regulation of the production and sale of alcohol products in the world: total control (state monopoly), partial control (licensing system), or no control (anybody is allowed to make or sell alcoholic beverages). Most of the European countries elect to issue licenses to produce and sell alcohol. The state monopoly approach is only utilized in Finland, Norway (on alcoholic beverages over 4.7 percent by volume) and in Sweden (on alcoholic beverages over 3.4% by volume) [21].

State control over the production and sale of alcohol may envisage sale restrictions such as restrictions on hours, days and places of sale (healthcare and education facilities, government buildings, public transport, sporting and youth events etc.), and the density and location of outlets, restrictions on advertising [television, internet, print, billboards], the legal drinking age. The effectiveness of such restrictions in individual countries depends on numerous factors, including local customs, people's habits and Orthodox traditions [22; 23].

Over the past few decades, there has been a surge of studies investigating alcohol-induced behavioral reactions and the issues of alcohol dependency [11]. For example, Levy and Sheflin draw a distinction between the behavioral reactions typical of moderate drinking and of alcohol abuse [26]. The authors argue that a proactive tax policy influences the behavior of people consuming alcohol, but has no impact on the behavioral reactions of those abusing alcohol. The latter group will not change its behavior in favor of low-alcohol drinks if the price of their beverage of choice grows. There has also been plenty

of work on the fiscal impact of tax revenue from the production and sale of alcohol on various levels of government [27; 28].

The above-mentioned aspects appear to have been well investigated. The influence of tax rates on overall alcohol consumption has also been sufficiently researched. However, the influence of various excise tax rates on the interests of government revenue, producers and consumers remains understudied. Traditionally, strong alcohol is taxed per amount of ethanol, but there is no uniform approach to levying different tax rates on beer.

3. Methodology

The analysis of excise taxes on beer was performed within the framework of a general analysis of alcohol production in Russia in 2010–2016. The research method includes the analysis of excise duty revenues in Russia as a percentage of total government revenue as well as of the structure and dynamics of excise duty revenues in Russia by type of alcohol. Special attention has been paid to beverages with low alcohol content.

The market for low-alcohol products consists of a number of segments: beer, medovukha (a honey-based fermented drink), fortified beer, beer cocktails, cider, perry. The product range and structure change all the time, but the market share of beer never falls below 91%, hence the close attention to taxes on beer. Data on Russia's government revenue, revenues by type of taxable goods, including alcohol and the tax rates and alcohol consumption were retrieved from the website of the Federal State Statistics Service (Gks.ru) and the Federal Tax Service (Nalog.ru). Calculations of the percentage of excise tax revenues in Russia's total general government revenue take into account revenues from state extra-budgetary funds.

Excise tax revenues in Russia are received from taxes levied on the goods produced in Russia or imported into Russia. Taxable goods produced in the country account for the biggest share (93–95%) of the total excise tax revenues. For that reason, the analysis of the structure of excise tax revenues by type of alcohol was

performed with regard to alcohol drinks made in Russia.

For the purposes of the analysis, four major groups of alcohol products were distinguished: alcohol drinks with an ABV over 9%; beer, wine, and other drinks with an ABV equal or under 9%. Within the group of over 9% alcohol by volume that includes cognac, strong liquors, brandy, calvados, and vodka, the latter holds the biggest share. The beer group incorporates beers with an ABV over 0.5% and fortified beer-containing drinks and beer cocktails (between 2013 and 2016). Other low-alcohol drinks with an ABV under 9% are cider, medovukha, perry, champagne and sparkling wines.

The authors also studied the dynamics of alcohol consumption under the influence of changing tax rates and prices by type of alcoholic drink. A comparative analysis was conducted of the excise taxes on alcohol in Russia and the EU member states. Data on the effective tax rates on alcohol can be found on the website of the Federal State Statistics Service (Gks.ru) and the European Commission (Ec.europa.eu).

The main outcome is substantiation of the need to change the way beer is taxed in Russia by introducing some variation in rates across different ABV contents and the calculation of the fiscal impact of the proposed measure.

The calculations are based on a hypothesis that the structure of beer production and sales matches that of its consumption. The structure of beer consumption was determined by conducting a market study of retail points of beer sale.

The market study was aimed at mapping the sales structure of beer broken

down by strength. The study covered 15 major retail chains and four specialist beer shops in Yekaterinburg. The study was designed as a comprehensive observation survey conducted by the authors in May 2018. The retail outlets for the survey were picked by means of simple random sampling out of a population of stores that each sold over 15 kinds of beer. The beer sales were measured in each store by the number of the kinds of beer on sale broken down by 33 strength levels ranging from 3.2% to 12.2%.

The obtained structure of beer sales by strength provided the basis for mapping the structure of beer production by strength. The percentages of each kind of beer with different ABVs were multiplied by the annual beer production volume, yielding annual beer production volumes for beers with ABVs ranging from 3.2% to 12.2%.

The methodological and theoretical foundation for the research was formed by studies performed in Russia and abroad. The dataset for the study was retrieved from statutes and regulations, the Federal State Statistics Service (Gks.ru), the Federal Tax Service (Nalog.ru), and the European Commission (Ec.europa.eu), periodicals, online resources and the authors' own market study.

4. Results and Discussions

4.1. Analysis of excise taxes on alcohol in the Russian Federation.

The role and significance of excise taxes in Russia is indicated by their contribution to total government revenues in Russia (summarized in Table 1).

Table 1

Federal excise tax revenues as a share of total government revenues, %

Indicators	Years						
	2010	2011	2012	2013	2014	2015	2016
Excise taxes in consolidated budget of RF	2.9	3.1	3.6	4.2	4.0	4.0	4.8
Excise on goods manufactured in the territory of RF, in total excise tax revenues	93.6	92.8	93.6	93.8	93.3	94.9	95.4
Growth rate (to previous year)	135.8	138.0	128.7	121.4	105.5	99.6	126.9
Growth rate of consolidated budget revenues (to previous year)	117.9	130.1	112.4	104.3	109.5	100.6	104.7

Source: author's calculations, Statistics Russia (2018). Reading allowed: Russian Statistics Annual Report. Available at: http://www.gks.ru/bgd/regl/b17_13/Main.htm

The analysis shows that from 2010 to 2016 the share of excise taxes in the structure of public revenue in Russia ranged between 2.9% and 4.8%. That share and the absolute volume of excise tax revenues grew annually, with the only exception being the years 2014–2015 when there was a slight decrease in revenue from the taxes in absolute terms and a decrease in their share by 0.2 percentage points. That was due to a drop in alcohol imports in 2015 amid an economic crisis and rouble devaluation.

Over the period of observation, revenue from excise taxes increased 190%, outpacing the growth in aggregate public revenues (175.8%). The prime reason is that tax rates for most taxable goods grew faster than inflation. The sum total of excise tax revenues is largely generated by taxes levied on goods produced in Russia. They account for 93–95% of excise tax revenues. That makes it appropriate to take a closer look at the structure of tax revenues from Russian-made products by type of alcohol (Table 2).

Over the reference period, excise taxes on alcohol accounted for 24.6% to 37% of

total excise tax revenues. At the same time, their contribution decreased by 12.4% despite the annual growth in absolute terms. Total excise tax revenues increased 190%, whereas revenue from alcohol taxes was up only 95%. This can be attributed to the fact that tax rates on other taxable goods (petroleum products and tobacco) grew faster and that the consumption of alcohol decreases under the influence of the government regulation of the alcohol market (Table 4).

Excise taxes on beer and strong alcohol with ABV over 9% (including vodka and cognac) made up the biggest share — 95 to 96% — of alcohol tax revenues. Vodka and cognac also top the sales and consumption charts. Over the reference period, the sales of vodka went down from 1,578m liters to 966m liters annually, while the sales of beer and beer-containing drinks fluctuated between 10,715m liters and 7,806m liters in various years. The share of other alcoholic drinks in excise tax revenues is insignificant (4–5%) due to much lower volumes of production, sales and consumption. This makes

Table 2

**Structure of excise tax revenue from Russian-made alcohol (by type of drink),
in billion roubles**

Indicators	Years							Change from 2010 to 2016, %
	2010	2011	2012	2013	2014	2015	2016	
Tax revenue from goods produced in Russia	441.4	603.9	783.6	952.5	1000.6	1014.4	1293.9	293.1
including:								
Liquor	163.5	181.2	228.7	273.4	299.5	291.2	318.8	195.0
as a percentage of total excise tax revenue	37.0	30.0	29.2	28.7	29.9	28.7	24.6	-12.4
Beer	82.0	93.7	110.4	126.6	142.3	130.2	147.6	180.0
as a percentage of total excise tax revenue from alcohol	50.2	51.7	48.3	46.3	47.5	44.7	46.3	-3.9
Alcoholic drinks with ABV over 9%	72.9	78.5	106.0	133.5	144.5	149.3	158.4	217.3
as a percentage of total excise tax revenue from alcohol	44.6	43.4	46.4	48.8	48.3	51.3	49.7	5.1
Wine	5.3	5.9	8.8	7.0	7.8	8.6	9.4	177.4
as a percentage of total excise tax revenue from alcohol	3.3	3.3	3.8	2.6	2.6	3.0	2.9	-0.4
Other alcoholic drinks with ABV below 9%	3.3	3.1	3.5	6.3	4.9	3.1	3.4	103.0
as a percentage of total excise tax revenue from alcohol	2.0	1.6	1.5	2.3	1.6	1.1	1.1	-0.9

Source: author's calculations, Statistics Russia (2018). Reading allowed: Russian Statistics Annual Report. Available at: http://www.gks.ru/bgd/regl/b17_13/Main.htm

it expedient to place the emphasis on beer among other low-alcohol drinks and on vodka among strong alcoholic beverages when planning and implementing state regulation policies with regard to the alcohol market in Russia.

The absolute tax revenues from beer and strong alcoholic beverages did not vary much throughout the observation period, but revenues from the excise taxes on strong alcohol grew faster (up 120%) than on beer (up 80%). In 2010–2012, revenues from the beer tax exceeded those from the excise taxes on strong alcohol, but the situation reversed starting from 2013. That was due to the fact that beer sales and consumption volumes tended to grow up until 2013, but as of 2014 there

has been a decline in beer consumption, while the sales of strong alcohol showed a downward trend throughout the observation period (Table 4). At the same time, the excise tax rate for strong alcohol grew a little faster (by 138.1%) than that for beer with an ABV ranging from 0.5% to 8.6% (by 122.2%) (Table 3).

We shall analyze the dynamics of excise tax revenues by type of alcoholic drink with regard to changes in tax rates (Table 3) and consumption dynamics (Table 4).

Between 2010 and 2016, the alcohol tax rates grew by 120 and 160% for beer and strong alcohol and by up to 550% for champagne and sparkling wine. Yet revenues from the excise tax on alcohol were only up 95%. This leads one to a conclu-

Table 3

Tax rates on alcohol in Russia

Indicators	Years							Growth rate (2016 to 2010), %	For reference	
	2010	2011	2012	2013	2014	2015	2016		2017	2018
Tax rate, RUB per liter of ethanol										
Ethanol	30	33	37	59	74	93	102	334.4	107	107
Alcohol with ABV over 9%	210	231	300	400	500	500	500	238.1	523	523
Alcohol with ABV under 9%	158	190	270	320	400	400	400	253.2	418	418
Tax rate, RUB/L										
Wine	3,5	5	6	7	8	8	9	257.1	18	18
Champagne and sparkling wine	4	8	22	24	25	25	26	650.0	36	36
Beer with ABV from 0.5 to 8.6%	9	10	12	15	18	18	20	222.2	21	21
Beer with ABV over 8.6%	14	17	21	26	31	31	37	264.3	39	39

Source: author's calculations, Federal Tax Service of the Russian Federation. Official site (2018). Available at: https://www.nalog.ru/rn66/related_activities/statistics_and_analytics/forms/

Table 4

Consumption of taxable liquor in Russia

Indicators	Years							Decrease rate (2016 to 2010), %
	2010	2011	2012	2013	2014	2015	2016	
Alcohol consumption, liter per capita pure alcohol	8.9	8.9	9.2	8.5	7.6	6.8	6.6	74.2
Alcohol consumption percentage change year-on-year	100.0	100.0	103.4	92.4	89.4	84.5	97.1	74.2
Consumption dynamics by beverage, year-on-year percentage change								
Liquor with ABV over 9% (including vodka, cognac)	100.0	99.5	98.4	88.1	85.0	87.0	99.2	63.3
Beer	100.0	100.7	100.6	100.4	93.3	91.7	96.2	83.7
Wine	100.0	93.9	96.4	89.3	108.1	96.1	97.7	82.1
Other alcohol containing beverages with under 9%	100.0	98.5	94.5	92.4	86.7	76.0	91.7	52.0

Source: author's calculations, Statistics Russia (2018). Reading allowed: Russian Statistics Annual Report. Available at: http://www.gks.ru/bgd/regl/b17_13/Main.htm

sion the consumption of liquor in Russia decreased significantly – by 25.8%. The growth in tax rates for most types of liquor was put on hold in 2014–16 in order to stabilize the situation in the alcohol market, increase the share of legally distilled liquor and tackle bootlegging. One of the causes of the large share of bootleg alcohol on sale in Russia is the existence of grey import schemes for bringing alcohol from the Eurasian Economic Union member states (primarily from Belarus and Kazakhstan) where excise taxes and, consequently, selling prices are much lower. As of 2016, producers, wholesale traders and retailers are required to use the Unified Federal Automated Information System (UFAIS), which tracks production and turnover of ethyl spirit, alcohol, and spirit containing products. That has reduced the amount of unregistered bootleg alcohol in the market, and in 2017–2018 excise tax rates on liquor continued to grow.

Russia's alcohol consumption shrank from 8.9 liters per capita in 2010 to 6.6 liters per capita in 2016. The structure of consumption changed, too. Among the beverages that account for the biggest tax revenues, the biggest drop in consumption was observed for strong alcohol, including vodka and cognac (minus 27.6%). The consumption of beer was down 16.3%.

The analysis showed that the use of excise taxes on alcohol for fiscal purposes has been effective. It has also been possible to reduce the consumption of alcoholic beverages that are bad for health and to change the structure of drinking habits in favor of low-alcohol beverages. In other words, the regulatory function of taxation has been fulfilled as well. Consequently, alcohol consumption regulatory measures implemented by the Russian government using excise taxes and other tools (ads restrictions, introduction of the UFAIS) have proved effective.

4.2. Comparative analysis of excise tax rates for alcoholic beverages in Russia and the EU

As of 1993, excise taxes on alcohol in the EU member states are regulated by the European Council Directive 92/83/EEC

“On the harmonization of the structures of excise duties on alcohol and alcoholic beverages” and Directive 92/84/EEC “On approximation of the rates of excise duty on alcohol and alcoholic beverages” (European Commission. Taxation and customs union, 2018). Directive 92/83/EEC sets out the structures of excise duties on alcohol and alcoholic beverages, the categories of alcohol and alcoholic beverages subject to excise duty, and the basis on which the excise duty is calculated, and includes special provisions and reduced rates. Directive 92/84/EEC sets the minimum rates of excise duty to be applied to alcohol and alcoholic beverages. Any EU member state is allowed to set its own rates of excise duties on alcohol, but they must be above the established minimum level (Table 5).

Table 5

Minimum rates of excise duties in the EU

Product	Rate expressed per:	Minimum Rate, €
Beer	Hectoliter per degree alcohol (hL/°alc)	1.87
	Hectoliter per degree Plato (hL/°Plato)	0.748
Spirits	Hectoliter of pure alcohol	550
Wine (still and sparkling)	Hectoliter of volume	0
Intermediate Products (e.g. port, sherry)	Hectoliter of volume	45

Source: author's calculations, European Commission. Taxation and customs union. (2016). *Tax information Communication database*. Available at: https://ec.europa.eu/taxation_customs/business/excise-duties-alcohol-tobacco-energy/excise-duties-alcohol/excise-duties-alcoholic-beverages_en

Both in the EU and in Russia, strong alcoholic drinks are taxed on the per-liter of pure alcohol basis, while wine and intermediate products are taxed on the per-liter (or hectoliter) of volume basis.

What differs is the types of excise rates. In the EU, the tax is levied in proportion to pure alcohol content in the finished product. In some European countries, the

density of beer is measured in degrees Plato: the higher the density, the higher alcoholic volume. In 15 EU member states, the duty on beer is set in EUR/hL/ $^{\circ}$ alc, and the other 12 in EUR/hL/ $^{\circ}$ Plato. In Portugal, both types of duties are applicable depending on the ABV of beer. In the Russian Federation, a different type of duty is applied. It is set in RUB per liter and varies for beer exceeding a 0.5% ABV and below 8.6%, and for beer over 8.6%. In other words, the tax rate is calculated on the basis of the volume of beer sold rather than its alcoholic content.

4.3. Prospects of improving beer taxation in Russia

We believe that the mechanism of levying excise duties on beer in Russia, which envisages the same tax rate on low-alcohol beer (over 0.5% ABV) and beer with high alcoholic volume (not exceeding 8.6% ABV) is unfair. For example, today the tax on beer over 0.6% but not exceeding 8.6% ABV is RUB21 per liter, i.e., the tax payments are identical provided that all else is equal. We share the view of the scholars [31; 32] arguing that a specific tax rate should be introduced for beer that should be based on its alcohol content. That would amend the situation when the duty on one liter of pure alcohol in stronger beer is lower than the duty on one liter of pure alcohol in beer with a lower ABV.

The excise duty on beer is proposed to be set at a rate of RUB418 per liter of ethanol, which is the current tax rate for other beverages not exceeding 9% ABV. For beers with an ABV over 8.6% the tax rate should be RUB523 per liter of ethanol, which is the rate for other alcoholic drinks with an ABV over 9%. If the proposal is implemented, beer producers will pay RUB13.38 per liter of 3.2% ABV beer (0.032×418) instead of RUB21 per liter that they pay today. Producers will pay RUB34.28 per liter of an 8.2% ABV beer (0.082×418) instead of RUB21. Our calculations show that the proposed mechanism of calculating beer tax sums is more fair and rational both from the producer's and consumer's perspective.

In 2017, the sales of beer within the standard ABV range of 0.5% to 8.6% amounted to 6.761bn liters; revenue from the excise tax on beer was RUB141.98bn, the tax rate sitting at RUB21 per liter. In 2017, some 460,000 liters of beer exceeding 8.6% ABV were sold in Russia, generating a public revenue of RUB17.94m. To estimate the effects of changing the mechanism of calculating the beer tax in Russia for tax payers (brewers) and the public purse, we shall calculate how the beer tax receipts would change if variable tax rates were applied (Table 6).

The calculations are based on a hypothesis that the structure of beer production and sales matches that of its consumption. The structure of beer consumption was determined by conducting a market study of retail points of beer sale. The structure of the production and consumption of beer with an ABV varying between 0.5% and 8.6% is not homogeneous. The biggest share (75.6%) is held by beer with 4–5% ABV beer. Beers with an ABV under 4% account for a mere 3.6-percent share of production and consumption. Stronger beers with an ABV of 5 to 8.6% make up a 20.8-percent in the structure of beer production. Under the proposed beer taxation mechanisms, brewers would pay a lower tax on beer with low alcohol content and a higher excise tax on stronger beers. Tax receipts generated by the strongest beer with an ABV over 8.6% would grow by 7.32m RUB, but because of its small share in total beer production volumes — only 0.6% — the increase would not have a significant impact on the dynamics of excise tax revenue. As beer production and consumption is dominated by beer with an ABV under 5%, aggregate tax payments of beer makers and, consequently, excise tax revenues would decrease by 3.552bn RUB a year, or by 2.5%.

We shall estimate the effect of the proposed novelties for consumers by calculate how prices per liter of beers of various strengths would change following the suggested excise tax and VAT adjustment as the excise tax is included in the tax base for VAT (Table 7). The calculations assume that VAT is set at 18%.

Table 6

**Estimated tax receipts from beers with various alcohol content
in case of variable tax rate**

ABV, %	Annual beer production, million liters	Tax receipts at a 21RUB/liter rate (39RUB/liter for beer over 8.6 ABV), million RUB	Tax receipts at a 418RUB/liter of ethanol rate (53RUB/liter for beer over 8.6 ABV), million RUB	Difference in the amount of the tax to pay, million RUB
<i>Beer with 0.5 to 8.6 ABV</i>				
3.2	34.332	720.972	459.225	-261.747
3.5	68.760	1,443.960	1,005.959	-438.001
3.7	91.670	1,925.070	1,417.768	-507.302
3.8	45.840	962.640	728.123	-234.517
4.0	572.990	12,032.790	9,580.393	-2,452.397
4.1	240.690	5,054.490	4,124.945	-929.545
4.2	252.180	5,295.780	4,427.272	-868.508
4.3	194.780	4,090.380	3,500.976	-589.404
4.4	103.105	2,165.205	1,896.307	-268.898
4.5	733.360	15,400.560	13,794.502	-1,606.058
4.6	515.660	10,828.860	9,915.110	-913.750
4.7	744.855	15,641.955	14,633.421	-1,008.534
4.8	515.660	10,828.860	10,346.202	-482.658
4.9	481.380	10,108.980	9,859.625	-249.355
5.0	756.280	15,881.880	15,806.252	-75.628
5.1	34.345	721.245	732.167	10.922
5.2	148.945	3,127.845	3,267.469	109.624
5.3	183.360	3,850.560	4,062.157	211.597
5.4	217.700	4,571.700	4,913.924	342.224
5.5	126.030	2,646.630	2,897.430	250.800
6.0	57.265	1,202.565	1,436.206	233.641
6.5	148.945	3,127.845	4,046.836	918.991
6.6	57.265	1,202.565	1,579.827	377.262
6.8	80.260	1,685.460	2,281.310	595.850
7.0	22.990	482.790	672.687	189.897
7.2	22.990	482.790	691.907	209.117
7.7	34.345	721.245	1,105.428	384.183
8.0	137.520	2,887.920	4,598.669	1,710.749
8.1	103.110	2,165.310	3,491.098	1,325.788
8.2	34.350	721.350	1,177.381	456.031
<i>Subtotal:</i>	6,760.962	141,980.202	138,420.576	-3,559.626
<i>Beer with over 8.6% ABV</i>				
9.0	0.230	8.970	10.826	1.856
11.8	0.115	4.485	7.097	2.612
12.2	0.115	4.485	7.338	2.853
<i>Subtotal:</i>	0.460	17.940	25.261	7.321
<i>Total:</i>	6,761.422	141,998.142	138,440.766	-3,552.305

Table 7

**Estimated price changes for one liter of beer
if the proposed excise tax mechanism is enacted**

ABV, %	Price change per liter of beer after excise tax rate adjustment, RUB/liter	Price change per liter of beer after VAT adjustment, RUB/liter	Aggregate price change per liter of beer after excise tax and VAT adjustment, RUB/liter
3.2	-7.62	-1.37	-8.99
3.5	-6.37	-1.15	-7.52
3.7	-5.53	-1.00	-6.53
3.8	-5.12	-0.92	-6.04
4.0	-4.28	-0.77	-5.05
4.1	-3.86	-0.69	-4.55
4.2	-3.44	-0.62	-4.06
4.3	-3.03	-0.55	-3.58
4.4	-2.61	-0.47	-3.08
4.5	-2.19	-0.39	-2.58
4.6	-1.77	-0.32	-2.09
4.7	-1.35	-0.24	-1.59
4.8	-0.94	-0.17	-1.11
4.9	-0.52	-0.09	-0.61
5.0	-0.10	-0.02	-0.12
5.1	0.32	0.06	0.38
5.2	0.74	0.13	0.87
5.3	1.15	0.21	1.36
5.4	1.57	0.28	1.85
5.5	1.99	0.36	2.35
6.0	4.08	0.73	4.81
6.5	6.17	1.11	7.28
6.6	6.59	1.19	7.78
6.8	7.42	1.34	8.76
7.0	8.26	1.49	9.75
7.2	9.10	1.64	10.74
7.7	11.19	2.01	13.20
8.0	12.44	2.24	14.68
8.1	12.86	2.31	15.17
8.2	13.28	2.39	15.67
9.0	8.07	1.45	9.52
11.8	22.71	4.09	26.80
12.2	24.81	4.67	29.28

The calculations indicate that thanks to the excise tax and VAT adjustments the per-liter price could be lowered for beer with an ABV equal or under 5% and increase for stronger beers. With the average retail price of beer being 110.4 RUB/liter in 2017, the maximum price reduction could be 8.99 RUB (minus 8.1%) for 3.2% ABV beer, while the prices of strong beer could grow by as much as 29.28 RUB (plus 26.5%). That would encourage consumers to shift their preferences in favor of lower-

alcohol products. Expanding the segment of beer with low alcohol content is in line with the government's goal of reducing the harmful use of alcohol and a general trend towards a healthy lifestyle.

Considering the current beer production and consumption volumes, the proposed mechanism of beer taxation could result in a reduction in excise tax revenue in Russia to an amount of 3.552bn RUB (around 56.4 million dollars at the current exchange rate). However, the enactment

of the proposed measures would help reduce the consumption of strong beer, preserve people's health and save public money earmarked for healthcare thanks to a drop in the consumption of strong beer.

5. Conclusion

The analysis showed that in 2010–2016 revenue from excise taxes increased 190%, outpacing the growth rate of consolidated budget of RF (175.8%). The share of excise taxes in consolidated budget of RF grew from 2.9% to 4.8%. The prime reason is that tax rates for most taxable goods grew faster than inflation.

Over the reference period, excise taxes on alcohol accounted for 24.6% to 37% of total excise tax revenues. Excise taxes on beer and strong alcohol with an ABV over 9% (including vodka and cognac) made up the biggest share – 95 to 96% – of alcohol tax revenues. Vodka and cognac also top the sales and consumption charts. This makes it expedient to place the emphasis on beer among other low-alcohol drinks and on vodka among strong alcoholic beverages when planning and implementing state regulation policies with regard to the alcohol market in Russia.

Between 2010 and 2016, the alcohol tax rates grew by 120 and 160% for beer and strong alcohol respectively and by up to 550% for champagne and sparkling wine. Yet revenues from the excise tax on alcohol were only up 95%. This leads one to a conclusion the consumption of liquor in Russia decreased significantly from 8.9 liters per capita to 6.6 liters, or by 25.8%. This is a sign of the high efficiency of government regulation policies targeting the alcohol market in Russia. One can also draw a conclusion about the fiscal and regulatory effect of the excise taxes on alcohol in Russia.

There is, however, a need to change the way beer is taxed and by introducing a specific tax rate on beer that is pegged to its alcohol content. The implementation of the proposed measures could result in a decrease in tax revenues to an amount of 3.552bn RUB, or by 2.5 per cent. Nevertheless, that would make the system of beer taxation more effective as the tax rate would depend on the amount of pure alcohol in the beverage. Eventually, that would change the structure of beer consumption towards low-alcohol varieties that cause less harm to health.

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